

IN THE CLAIMS:

Claim 1 (cancelled).

Claim 2 (currently amended): A shock absorber according to Claim [[1]] 4, wherein the mounting part is a front end surface of the side member.

Claim 3 (currently amended): A shock absorber according to Claim [[1]] 4, wherein the mounting part is a plate member provided at the front end of the side member.

Claim 4 (previously presented): A shock absorber comprising  
a multi-diameter stepped tube having different diameter integral tube portions formed by partially reducing or partially enlarging a straight tube that can be plastically deformed, and at least one stepped portion formed between adjacent edges of each different diameter tube portions to join the tube portions integrally, in which a smaller-diameter tube portion as one end of the multi-diameter stepped tube is connected to a bumper, and in which a larger-diameter tube portion as other end of the multi-diameter stepped tube is connected to a side member,

a mounting part, having a quadrilateral shape with a diagonal length of which is longer than a diameter of the larger-diameter tube portion, positioned at a front end of the side member,  
a load transmission member provided between an outer side surface of the larger-diameter tube portion and the mounting part, and

wherein the load transmission member includes at least a pair of flat members each of which has a side member-side mounting edge extending along a shape of a part of an outer periphery of the mounting part, and a tube-side mounting edge extending along a shape of a part of an outer side surface of the larger-diameter tube portion.

Claim 5 (previously presented): A shock absorber comprising

a multi-diameter stepped tube having different diameter integral tube portions formed by partially reducing or partially enlarging a straight tube that can be plastically deformed, and at least one stepped portion formed between adjacent edges of each different diameter tube portions to join the tube portions integrally, in which a smaller-diameter tube portion as one end of the multi-diameter stepped tube is connected to a bumper, and in which a larger-diameter tube portion as other end of the multi-diameter stepped tube is connected to a side member,

a mounting part, having a quadrilateral shape with a diagonal length of which is longer than a diameter of the larger-diameter tube portion, positioned at a front end of the side member,

a load transmission member provided between an outer side surface of the larger-diameter tube portion and the mounting part, and

wherein the load transmission member includes at least a pair of curved cover members each of which has a side member-side mounting edge extending along a shape of the outer periphery of the mounting part, and a tube-side mounting edge extending continuously along a shape of the outer side surface of the larger-diameter tube portion from an intersection of the mounting part and the larger-diameter tube portion to the side member-side mounting edge.

Claim 6 (new): A shock absorber according to Claim 5, wherein the mounting part is a front end surface of the side member.

Claim 7 (new): A shock absorber according to Claim 5, wherein the mounting part is a plate member provided at the front end of the side member.